

EXHIBIT 14

Matthew Kaplan

From: Michael D. Pinnisi [mpinnisi@pinnisianderson.com]
Sent: Friday, November 16, 2007 5:40 PM
To: 'Matthew Kaplan'
Cc: 'Toby Butterfield'; brian.greenfield@gprlaw.com; Gary@bartonesq.com; 'Mark Ingber'
Subject: RE: Lyons Partnership, L.P. et al. v. Party Art Prods Inc., et al. - Deposition availability

Importance: High

Mr. Kaplan:

I have arranged my schedule to permit my attendance at depositions on November 27.

However, there are three failures of Plaintiffs' proof that will need to be resolved before then.

1. First, your production of documents is patently insufficient. There is a complete absence of documentation of instructions provided to the investigators, documents that the Court expressly directed be produced.
2. Second, there is incomplete documentation regarding contacts with my clients. Critically, there are no notes of the initial contact made by your investigator with my clients, during which they denied offering any costumes. Your failure to provide such obviously pertinent documentation raises a question of intentional spoliation of evidence.
3. Third, and perhaps most importantly, you have not offered Nina Sherman's deposition, the person identified as the sole witness against my clients. I do not intend to cause my clients to incur costs to attend serial depositions. Further, if you cannot produce Ms. Sherman at all, say so now, and we will address the insufficiency of your case against my clients before more time and money is wasted in defending against claims you cannot prove at all.

We will need your confirmation that Ms. Sherman will be produced, and we will need to receive complete documentation as directed by the Court, before we will appear for depositions. We will take the matter up with the Court if necessary. To permit resolution of these issues sufficiently before November 27, I request your definitive responses by noon Tuesday, as I intend to write the Court Tuesday afternoon if all points are not resolved successfully before then.

I regret my brief delay in responding, which was caused by business travel.

Yours,

Michael D. Pinnisi
Pinnisi & Anderson, LLP
Bank of America Building
111 N. Tioga St., Suite 200
Ithaca, New York 14850
Phone: (607) 257-8000
Facsimile: (607) 257-0990
www.pinnisianderson.com

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From: Matthew Kaplan [mailto:mkaplan@cdas.com]
Sent: Friday, November 16, 2007 4:43 PM
To: 'Michael D. Pinnisi'
Cc: 'Toby Butterfield'; brian.greenfield@gprlaw.com; Gary@bartonesq.com; 'Mark Ingber'
Subject: FW: Lyons Partnership, L.P. et al. v. Party Art Prods Inc., et al. - Deposition availability

Dear Mr. Pinnisi:

You have not responded to my request yesterday regarding whether you will be able to rearrange your schedule to hold Ms. Horowitz's deposition on Tuesday, November 27, 2007.

Please let me know as soon as possible.

Matthew Kaplan

Matthew A. Kaplan
COWAN, DEBAETS, ABRAHAMS & SHEPPARD LLP
41 Madison Avenue, 34th Floor | New York, NY 10010
T: +1 212.974.7474 | F: +1 212.974.8474
mkaplan@cdas.com | www.cdas.com

From: Matthew Kaplan [<mailto:mkaplan@cdas.com>]
Sent: Thursday, November 15, 2007 6:31 PM
To: 'Michael D. Pinnisi'
Cc: 'Toby Butterfield'; 'brian.greenfield@gprlaw.com'; 'Gary@bartonesq.com'; 'Mark Ingber'
Subject: Lyons Partnership, L.P. et al. v. Party Art Prods Inc., et al. - Deposition availability

Dear Mr. Pinnisi:

I have been working with Ms. Horowitz, who is an Assistant District Attorney for the Kings County District Attorneys' Office, to find a suitable deposition date. I am advised that the best date for her deposition appears to be Tuesday, November 27, 2007 because she has a number of matters on for trial during the rest of the week.

You previously mentioned you had a conflict that day. Is there any way you can rearrange your schedule to schedule the deposition for that date? I believe that all other counsel are available then.

Very truly yours,
Matthew Kaplan

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Matthew Kaplan

From: Mark Ingber [ingber.law@verizon.net]
Sent: Friday, November 16, 2007 5:54 PM
To: Michael D. Pinnisi; 'Matthew Kaplan'
Cc: brian.greenfield@gprlaw.com; Gary@bartonesq.com
Subject: Re: Lyons Partnership, L.P. et al. v. Party Art Prods Inc., et al. - Deposition availability

Importance: High

Matt, we wholeheartedly join in each of the points raised in Michael Pinnisi's below email to you.

We additionally point out your failure to produce, pursuant to the Judge's Order (and codified in Gary Adelman's November 12, 2007 email to you), all notes, papers, emails, scripts, question lists, memos and any other type of communication drafted by, used by, explained to, given to or otherwise utilized by the investigator witnesses, at the same time that the Plaintiff notices and identifies the witnesses.

Mark J. Ingber, Esq.
Ingber & Gelber, LLP
www.ingberiplawyer.com

181 Millburn Avenue, Suite 202
Millburn, New Jersey 07041
(973) 921-0080
ingber.law@verizon.net

----- Original Message -----

From: Michael D. Pinnisi
To: 'Matthew Kaplan'
Cc: 'Toby Butterfield'; brian.greenfield@gprlaw.com; Gary@bartonesq.com; 'Mark Ingber'
Sent: Friday, November 16, 2007 5:39 PM
Subject: RE: Lyons Partnership, L.P. et al. v. Party Art Prods Inc., et al. - Deposition availability

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